



EX PARTE OR LATE FILED

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**Timothy M. Boucher**  
Corporate Counsel

~~FOIA~~  
**REDACTED - FOR PUBLIC INSPECTION**

**ORIGINAL**

Via Courier

**FILED/ACCEPTED**

**OCT 18 2007**

Federal Communications Commission  
Office of the Secretary

*EX PARTE*

October 18, 2007

Ms. Marlene H. Dortch, Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

Re: In the Matter of Petition of Qwest Corporation for Waiver of Depreciation  
Regulation Pursuant to 47 C.F.R. § 1.3 - WC Docket No. 05-259  
Request for Confidential Treatment and Justification

Dear Ms. Dortch:

Qwest Corporation ("Qwest") hereby requests confidential treatment of certain information provided with the attached *ex parte* that responds to questions from the Federal Communications Commission's ("Commission" or "FCC") Wireline Competition Bureau Staff from a September 13, 2007 meeting concerning the above-referenced waiver petition ("response document"). The *ex parte* is a letter from Philip E. Grate, Director-State and Federal Relations, Qwest to Marlene H. Dortch, Secretary, FCC in WC Docket No. 05-259.

The confidential information includes: 1) a reference in the response document attached to the Grate *ex parte*, to the difference between Qwest's financial net book costs and regulatory net book costs at the end of 2006 without the revision of Qwest's depreciation rates in 2006 (*see* page 8 of 10); 2) a graph in the response document showing the rate of decline between financial net book costs and regulatory net book costs (*see* page 9 of 10); and 3) a graph in the response document showing the amount of regulatory net book costs that would be written off with execution of the depreciation prescription waiver (*see* page 10 of 10). The response document with the confidential information (that is, the non-redacted version) has been marked "**CONFIDENTIAL - NOT FOR PUBLIC INSPECTION**". Qwest requests that the non-redacted, confidential version of this response document be withheld from public inspection.

Qwest considers the previously referenced information included in the response document -- pertaining to detailed financial and regulatory net book cost data -- to be confidential. This information is confidential financial information that is "not routinely available for public inspection." As such, Qwest requests confidential treatment of this information and is filing a

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Ms. Marlene H. Dortch

October 18, 2007

Page 2

**Redacted – For Public Inspection**

non-redacted version of the submission pursuant to both FCC rules 47 C.F.R. §§ 0.457(d) and 0.459. Pursuant to Commission rule, 47 C.F.R. § 0.459(b), Qwest provides justification for the confidential treatment of this information in the Appendix to this letter.

Qwest is simultaneously submitting, under separate covers, both a confidential version of this *ex parte* including the response document with confidential information (as well as the non-confidential Attachments A and B, appended thereto) and a redacted version of this *ex parte*, including the response document, with the confidential information omitted (as well as the non-confidential Attachments A and B, appended thereto), which is marked "**REDACTED - FOR PUBLIC INSPECTION**". Both the redacted and non-redacted versions of the *ex parte* are being served on Staff of the Commission's Wireline Competition Bureau as indicated below.

Included with both the non-redacted and redacted submissions is the same copy of this letter from Timothy M. Boucher, Corporate Counsel, Qwest to Ms. Marlene H. Dortch, Secretary, Federal Communications Commission, dated October 17, 2007 (except that the markings have been adjusted to reflect either the public or confidential version). This confidentiality request/justification contains no confidential information. In addition, neither the attached Grate letter nor Attachments A and B contain confidential information. *Only the response document (attached to the Grate letter) contains confidential information (that is, the non-redacted version).* For the non-redacted version, Qwest is submitting an original and one copy, along with a second copy, to be stamped and returned to the courier. For the redacted version, Qwest is submitting an original and four copies, along with a fifth copy, to be stamped and returned to the courier.

If you have any questions concerning this submission, please call me on 303-383-6608.

Sincerely,

/s/ Timothy M. Boucher

**Attachments**

Copy (via e-mail and hardcopy) to:

Albert Lewis ([Albert.lewis@fcc.gov](mailto:Albert.lewis@fcc.gov))

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Ms. Marlene H. Dortch

October 18, 2007

Page 3

**Redacted – For Public Inspection**

## APPENDIX

### Confidentiality Justification

Qwest requests confidential treatment of certain information provided in the responses to FCC Wireline Competition Bureau Staff questions ("response document"), as appended to the *ex parte* from Philip E. Grate, Director-State and Federal Relations, Qwest to Ms. Marlene H. Dortch, Secretary, Federal Communications Commission, dated October 17, 2007. This information is confidential financial information that is not routinely made available for public inspection. Such information should be afforded confidential treatment under both 47 C.F.R. § 0.457(d) and § 0.459.

#### 47 C.F.R. § 0.457(d)

Information contained in the response document to the Grate *ex parte* is confidential and proprietary to Qwest as "commercial or financial information" under Section 0.457(d). Disclosure of such information to the public would risk revealing company-sensitive proprietary financial information. Therefore, in the normal course of Commission practice this information should be considered "Records not routinely available for public inspection."

#### 47 C.F.R. § 0.459

Specific information in the response document is also subject to protection under 47 C.F.R. § 0.459, as demonstrated below.

#### Information for which confidential treatment is sought

Qwest requests that the confidential information contained in the response document appended to the Grate *ex parte* be treated on a confidential basis under Exemption 4 of the Freedom of Information Act. This information is competitively sensitive financial information which Qwest maintains as confidential and is not normally made available to the public. Release of the information could have a substantial negative competitive impact on Qwest. The confidential information is contained in the non-redacted version of Qwest's *ex parte*, which is marked with the following legend: **CONFIDENTIAL – NOT FOR PUBLIC INSPECTION**.

#### Commission proceeding in which the information was submitted

The information is being submitted *In the Matter of Petition of Qwest Corporation for Waiver of Depreciation Regulation Pursuant to 47 C.F.R. § 1.3* – WC Docket No. 05-259.

#### Degree to which the information in question is commercial or financial, or contains a trade secret or is privileged

Ms. Marlene H. Dortch

October 18, 2007

Page 4

**Redacted – For Public Inspection**

The financial information designated as confidential is commercial and financial information in the form of detailed financial and regulatory net book cost data. As noted above, the data is commercially and financially-sensitive information which is not normally released to the public as such release could have a substantial negative competitive impact on Qwest.

Degree to which the information concerns a service that is subject to competition; and manner in which disclosure of the information could result in substantial competitive harm

The type of competitively sensitive financial information in the response document would generally not be subject to routine public inspection under the Commission's rules (47 C.F.R. § 0.457(d)), which demonstrates that the Commission already anticipates that the release of this kind of information likely would produce competitive harm. Qwest confirms that release of its confidential and proprietary information would cause it competitive harm by allowing its competitors to become aware of sensitive proprietary financial information regarding the operation of Qwest's business.

Measures taken by Qwest to prevent unauthorized disclosure; and availability of the information to the public and extent of any previous disclosure of the information to third parties

Qwest has treated and treats the information disclosed in its non-redacted *ex parte* as confidential and has protected it from public disclosure to parties outside of the company.

Justification of the period during which Qwest asserts that the material should not be available for public disclosure

Qwest cannot determine at this time any date on which this information should not be considered confidential or would become stale for purposes of the current inquiry, except that the information would be handled in conformity with general Qwest records retention policies, absent any continuing legal hold on the data.

Other information that Qwest believes may be useful in assessing whether its request for confidentiality should be granted

Under applicable Commission and court rulings, the information in question should be withheld from public disclosure. Exemption 4 of the Freedom of Information Act shields information that is (1) commercial or financial in nature; (2) obtained from a person outside government; and (3) privileged or confidential. The information in question satisfies this test.

**Qwest**

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**Philip E. Grate**

Director – State and Federal Relations

**EX PARTE****Via Courier**

October 18, 2007

Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, S.W.  
Washington, DC 20554

Re: *In the Matter of Petition of Qwest Corporation for Waiver of Depreciation  
Regulation Pursuant to 47 C.F.R. § 1.3 – WC Docket No. 05-259*

Dear Ms. Dortch:

On July 22, 2005, Qwest Corporation (“Qwest”) filed a petition seeking a waiver in accordance with the waiver requirements the Federal Communications Commission (“Commission” or “FCC”) established in the *USTA Depreciation Order*.<sup>1</sup> Qwest met with the FCC to discuss its pending waiver request on September 13, 2007. In attendance at that meeting for Qwest were Phil Grate and Melissa Newman (in person), and Timothy Boucher, Betty Knapp, Jerome Mueller, Pat Halbach, Glenda Weibel and Jim Hannon (outside counsel) (all via telephone); and for the Wireline Bureau, in attendance were: Don Stockdale; All Lewis; Deena Shetler; Jay Atkinson; Doug Sloten; Bryan Clopton; Cindy Spiers; and Randy Clarke. The purpose of this *ex parte* is to respond to questions posed by the FCC Staff at the September 13<sup>th</sup> meeting.

Qwest provides specific responses to the questions, as attached hereto (“response document”). The responses refer to Attachments A and B, thereto.

This cover letter contains no confidential information. The response document includes some confidential information as is described in the request for confidentiality and justification that accompanies this submission. Attachments A and B (to the response document) include no confidential information.

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<sup>1</sup> *In the Matter of 1998 Biennial Regulatory Review -- Review of Depreciation Requirements for Incumbent Local Exchange Carriers, United States Telephone Association's Petition for Forbearance from Depreciation Regulation of Price Cap Local Exchange Carriers, Report and Order in CC Docket No. 98-137, Memorandum Opinion and Order in ASD 98-91, 15 FCC Rcd 242 (1999).*

Ms. Marlene H. Dortch  
October 18, 2007

Page 2 of 2

Sincerely,

/s/ Phil Grate

Attachments (Response document and Attachments A and B, thereto)

Copy (via e-mail and hardcopy) to:

Albert Lewis ([Albert.lewis@fcc.gov](mailto:Albert.lewis@fcc.gov))  
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## RESPONSES TO WIRELINE COMPETITION BUREAU'S QUESTIONS

The following are written responses of Qwest Corporation ("Qwest") to questions about Qwest's depreciation waiver petition raised at a meeting with the Wireline Competition Bureau on September 13, 2007.

### Question:

Why is Qwest seeking relief from the Federal Communications Commission's ("FCC" or "Commission") depreciation rules?

### Response:

The following sets forth Qwest's reasons for this petition.

To begin with, the waiver petition is part of a broader continuing effort to simplify, streamline and improve the accounting and reporting processes for the Qwest family of companies. As part of this effort, for example, Qwest is converting all subsidiaries of the Qwest parent company, Qwest Communications International, Inc. ("QCI"), to one chart of accounts (Part 32). Qwest is also undertaking a project to eliminate unnecessary legal entities and simplify its corporate structure. In addition, Qwest is improving its tax accounting processes, enhancing its bad debt accounting processes, and is undertaking many other initiatives.

Part of this broader effort toward simplification and streamlining is eliminating unnecessary federal and state regulatory accounting and reporting burdens. For example, Qwest has worked to convert state jurisdictions from jurisdictionally unique bases of accounting developed during the rate-of-return era to a common basis of regulatory accounting, which is the accounting basis Qwest uses for FCC accounting. Qwest has also sought to eliminate outdated and unnecessary regulatory reporting requirements. For example, Qwest has filed petitions seeking relief from an unnecessary Regulatory Accounting Order ("RAO") letter<sup>1</sup> and most Automated Reporting Management Information System ("ARMIS") reports.<sup>2</sup> Qwest is also seeking

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<sup>1</sup> On December 5, 2005, BellSouth Corporation, AT&T Inc., and Qwest Corporation filed a petition asking the Commission to modify RAO Letter 12 to eliminate, at the earliest possible date, the \$1 million materiality threshold applicable to Joint Cost audits and ARMIS filings. See Public Notice, 21 FCC Rcd 72 (2006).

<sup>2</sup> On September 13, 2007, Qwest filed a petition requesting forbearance under 47 U.S.C. § 160(c) from enforcement of certain ARMIS and 492A Reporting requirements. Specifically, Qwest seeks forbearance from Commission rules requiring submission of ARMIS Reports 43-01 (Annual Summary), 43-02 (USOA Report), 43-03 (Joint Cost Report), 43-04 (Separations and Access Report), 43-05 (Service Quality Report), 43-06 (Customer Satisfaction Report), 43-07 (Infrastructure Report), 43-08 (Operating Data Report) (in part), 495A (Forecast of Investment Usage), and 495B (Actual Usage of Investment), and of 492A Report (Rate-of-Return Monitoring Report). See Public Notice, WC Docket No. 07-204, DA 07-3949 (rel. Sept. 20, 2007).

to eliminate unnecessary differences between regulatory accounting and financial accounting such as the differences between Part 32 and GAAP depreciation accounting.

In terms of expected benefit, a waiver of the Commission's depreciation prescription process furthers Qwest's broader simplification and streamlining efforts and thereby contributes toward the reduction of complexity and cost in Qwest's regulatory accounting and reporting processes.

Additionally, the waiver will provide other specific and identifiable cost savings.

To begin with, Qwest would save the cost of filing for depreciation rate revisions. On its external financial reporting books, Qwest reviews its depreciation parameters regularly and revises its depreciation rates annually to reflect current investment and reserve levels and remaining lives. However, if an incumbent local exchange carrier "(ILEC)" subject to the Commission's depreciation prescription process, such as Qwest, wishes to change its regulated depreciation rates it must compute the changes, prepare a report of the changes and file it with the Commission.<sup>3</sup> The filing fees<sup>4</sup> alone for these Qwest filings are significant. Also, even if depreciation rate changes fall within the Commission's streamlined filing requirements under Sections 43.43 of the Commission's rules, extensive resources are still required to accomplish the required filing (e.g., to ensure the filing comports with the streamlined requirements and to prepare the required documentation). Qwest estimates that a rate revision filing under the streamlined rules requires approximately 120 hours of accounting, public policy and legal department employee time.

Additionally, a depreciation rate revision filing that falls outside the streamlined procedure is even more burdensome. By way of example, cost studies are required. Such studies are time consuming and costly. For instance, Qwest filed full studies for two states -- New Mexico and Utah -- in April of 1997. In order to accomplish this, Qwest utilized three employees full time for approximately three months to assemble the required information for those studies. In addition, both the Commission staff and Qwest devoted substantial time to review and discuss the studies and their results.

Also, depreciation accounting under the Commission's depreciation prescription process differs from the depreciation accounting Qwest follows for financial reporting in conformance with GAAP. As a result, Qwest must maintain two separate sets of depreciation accounting records, one for FCC accounting and reporting and another for financial accounting and reporting under GAAP. Qwest estimates its cost of maintaining

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<sup>3</sup> See 47 C.F.R. § 43.43.

<sup>4</sup> For its 2006 and 2007 depreciation rate revisions, these filing fees totaled approximately \$90,000. With the exception of other Bell Operating Companies ("BOCs") and large ILECs, none of Qwest's competitors bear this cost. BOCs and large ILECs subject to the Commission's depreciation prescription process would bear this cost were they to file reports of depreciation rate revisions.

the extra set of depreciation accounting records is roughly one full-time equivalent employee annually.

Finally, Qwest notes that, because competitive local exchange carriers ("CLECs"), interexchange carriers ("IXCs"), cable companies, wireless companies, Voice over Internet Protocol ("VoIP") providers and other telecommunications service providers bear none of the burden of the Commission's depreciation prescription process, Qwest suffers a competitive disadvantage as it incurs additional costs that most of its competitors do not bear.

Question:

In the *USTA Depreciation Order*, the Commission refers to granting a waiver of its "depreciation prescription process" and lays out requirements that a price cap LEC, such as Qwest, must satisfy to qualify for a waiver. Doesn't Qwest first need a waiver of the Part 32 rules regarding depreciation in order to get a waiver of the depreciation prescription process?

Response:

No. Qwest believes that the Commission, in the *USTA Depreciation Order*,<sup>5</sup> clearly intended that a depreciation waiver would also include waiver of the specific sections of Part 32 necessary to effectuate the waiver.<sup>6</sup>

Part 32 of the Commission's rules governs how carriers must account for depreciation on their regulated books while Section 43.43 addresses reporting requirements for depreciation changes.<sup>7</sup> A waiver of Section 43.43 would be meaningless without a waiver of the Part 32 rules governing depreciation accounting. Part 32's depreciation accounting rules are integral to the Commission's depreciation prescription process. The Commission's purpose in establishing this waiver process was to eliminate the

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<sup>5</sup> *In the Matter of 1998 Biennial Regulatory Review – Review of Depreciation Requirements for Incumbent Local Exchange Carriers, United States Telephone Association's Petition for Forbearance from Depreciation Regulation of Price Cap Local Exchange Carriers*, Report and Order in CC Docket No. 98-137, Memorandum Opinion and Order in ASD 98-91, 15 FCC Rcd 242, 252-58 ¶¶ 24-35 (discussing depreciation waiver requirements) ("*USTA Depreciation Order*").

<sup>6</sup> In a footnote appended to the sentence in which the Commission refers to "a waiver of our [its] depreciation prescription process," it states "we focus on the conditions under which we believe the largest price cap incumbent LECs could seek a waiver of the depreciation requirements." See *id.* at 252 n. 70. Clearly, the Commission was contemplating depreciation waivers that encompassed more than the just the data filing requirements associated with the depreciation prescription process (*i.e.*, contained in 47 C.F.R. § 43.43).

<sup>7</sup> In the same *Order* where the Commission adopted its depreciation waiver requirements, the Commission denied USTA's petition requesting that the Commission forbear from enforcing its depreciation requirements including depreciation accounting requirements in Section 32.2000(g) and (h) and reporting requirements for depreciation changes in Section 43.43.

*prescription of depreciation rates for certain ILECs<sup>8</sup> and to allow them to establish their own depreciation factors and set their own depreciation rates<sup>9</sup> (using the same factors and rates they use for financial reporting). Hence, the only reasonable reading of the USTA Depreciation Order is that a waiver of the Commission's depreciation prescription process must waive the portions of the depreciation accounting requirements found in Part 32 that would prevent the ILEC from fulfilling the waiver conditions and the Commission from making the waiver effective.<sup>10</sup>*

Furthermore, it would be impossible to comply with the Commission's requirements for a depreciation waiver without a waiver of the Part 32 rules. In the *USTA Depreciation Order* the Commission found that a waiver may be approved when an ILEC, voluntarily, in conjunction with its request for waiver satisfies four enumerated conditions.<sup>11</sup> An ILEC's satisfaction of the enumerated conditions -- in conjunction with its request for a waiver -- necessarily requires, as a condition precedent, that the waiver be granted. To be specific, an ILEC cannot satisfy the first enumerated condition -- adjust the net book costs ("NBC") on its regulatory books to the level currently reflected in its financial books -- without first having the necessary authority granted by the waiver. Additionally, a price cap LEC could not comply with the second enumerated condition -- the requirement that the LEC "use[s] the same depreciation factors and rates for both regulatory and financial accounting purposes"<sup>12</sup> -- if a waiver of §32.2000(g), *depreciation accounting*, and other sections of the Part 32 rules affecting depreciation accounting were not also included in any depreciation waiver.<sup>13</sup> Use of the same factors (projection life and future net salvage) without the same NBC (established by the write-off in satisfaction of the first enumerated condition) would yield different depreciation rates, not the same rates. An ILEC also cannot satisfy the third enumerated condition -- forego the opportunity to seek recovery of a write-off -- until the write-off has occurred (in satisfaction of the first enumerated condition). In short, because a granting of the

<sup>8</sup> See *id.* at 243 ¶ 1.

<sup>9</sup> See *id.* at 252-54 ¶¶ 24-26.

<sup>10</sup> See 47 C.F.R. §. 32.2000(g)(2)(ii) which requires companies to receive prior approval or prescription to use depreciation rates.

<sup>11</sup> At paragraph 25 the *USTA Depreciation Order* sets forth the four enumerated conditions as follows:

- (1) adjusts the NBC on its regulatory books to the level currently reflected in its financial books by a below-the-line write-off;
- (2) uses the same depreciation factors and rates for both regulatory and financial accounting purposes;
- (3) foregoes the opportunity to seek recovery of the write-off through a low-end adjustment, an exogenous adjustment, or an above-cap filing; and
- (4) agrees to submit information concerning its depreciation accounts, including forecast additions and retirements for major network accounts and replacement plans for digital central offices.

<sup>12</sup> See *USTA Depreciation Order*, 15 FCC Rcd at 252-53 ¶ 25.

<sup>13</sup> This would be the case regardless of whether SFAS 142, 143 and 144 were adopted for financial reporting purposes. Even before these rules were adopted, there were already depreciation accounting differences between Part 32 and GAAP.

waiver of the Commission's depreciation prescription process is a condition precedent to the ILEC's satisfaction of the enumerated conditions, it follows that the waiver provides the vehicle by which the Commission grants the ILEC the authority necessary to satisfy the conditions.<sup>14</sup> The waiver is clearly intended to waive not just the reporting requirements under Section 43.43 but also the portions of Part 32's accounting rules that would prevent an ILEC from satisfying the conditions that it voluntarily commits to satisfy if the waiver is granted.<sup>15</sup>

Question:

Are any state regulatory commissions in any Qwest states conducting Total Element Long Run Incremental Cost ("TELRIC")-based Unbundled Network Element ("UNE") pricing dockets?

Response:

There are currently no major TELRIC-based UNE cost proceedings in progress in Qwest's states. A UNE pricing docket (a "supplemental proceeding") is currently underway in Minnesota. Qwest is also presently assessing the potential for additional "supplemental" UNE pricing proceedings in other states where selective UNE pricing issues may warrant Company/Commission review.

However, UNE pricing dockets would be unaffected by the granting of Qwest's depreciation waiver petition. UNE cost dockets rely on a determination of forward-looking costs under TELRIC principles. Consequently, the actual costs recorded on Qwest's books, including depreciation costs, are supplanted in UNE dockets by forward looking cost estimates based on assumptions regarding network technology and deployment. Furthermore, in TELRIC-based cost dockets state regulatory commissions are not bound by the depreciation parameters employed by Qwest to record its booked depreciation costs. Rather, state commissions are free to exercise their discretion and choose the depreciation parameters they believe to be most appropriate.

Question:

Under what authority does Qwest use depreciation life and salvage parameters outside the basic factor ranges for Account 2411, poles?

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<sup>14</sup> See 47 C.F.R. § 32.2000(g), Depreciation Accounting.

<sup>15</sup> At pages 1 through 3, the July 22, 2005 Petition for Waiver of Qwest Corporation specifically identified all the sections of the Commission's rules that it believed needed to be waived in order to obtain relief from the Commission's depreciation requirements. The rules that Qwest asked the Commission to waive included: Sections 32.2000 (a)(2), (d)(1), (g), and (h), 32.3100(c), 32.6720(j), 32.7100(a), and 43.43 and "any other sections of the Commission's rules necessary to comply with the Commission's requirement that a carrier requesting waiver adjusts the NBC on its regulatory books to the level currently reflected on its financial books by a below-the-line write-off."

Response:

In 1993, the Commission issued the *Depreciation Simplification Order* that adopted a simplified depreciation prescription process for AT&T and ILECs.<sup>16</sup> Under the *Depreciation Simplification Order*, the Commission gave carriers the option of seeking revisions to their prescribed depreciation rates, subject to Commission approval, by any of the following three methods: 1) submitting new (full) studies which show that their plant and salvage factors should be revised; 2) selecting new life and salvage (basic) factors from within the ranges established by the Commission's streamlined depreciation procedures; or 3) updating their depreciation rate calculations based upon the most recently prescribed plant life and salvage factors.<sup>17</sup>

In short, the life and salvage factors and depreciation rates Qwest uses for Pole Lines are the rates the Commission approved in prescription orders in 1996 and 1998 using either the first or third options.<sup>18</sup> Please see **Attachments A and B** attached hereto for additional detail as to the authority for this accounting treatment.

Question:

Why did Idaho Circuit Analog exceed service value by 142 percent as of January 1, 2006?

Response:

Idaho Circuit Analog was the account most affected by the use of an incorrect reserve ratio during the transfer of Circuit Analog assets to other accounts. Footnote 25 of Qwest's September 6, 2007 ex parte in this matter explains:

In transferring Circuit Analog equipment, Qwest's depreciation system erroneously used a reserve ratio for Circuit DDS instead of the reserve ratio for Circuit Analog. The reserve ratio for Circuit DDS was smaller than the reserve ratio for Circuit Analog. Consequently, when Qwest

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<sup>16</sup> *In the Matter of Simplification of the Depreciation Prescription Process*, Report and Order, 8 FCC Rcd 8025, 8062-63 ¶¶ 91- 94 (1993) ("Prescription Order").

<sup>17</sup> A description of the three options can be found in the Commission's Memorandum Opinion and Order, released January 30, 1998. (*In the Matter of Cincinnati Bell Telephone Company, Southwestern Bell Telephone Company, and U S WEST Communications, Inc., Prescription of Revised Depreciation Rates*, 13 FCC Rcd 6221, 6222 ¶ 3 (1998) ("Prescription of Revised Depreciation Rates Order").

<sup>18</sup> *In the Matter of The Prescription of Revised Percentages of Depreciation pursuant to the Communications Act of 1934, as amended for: . . . U S WEST Communications, Inc.*, Memorandum Opinion and Order, 11 FCC Rcd 12312 (1996); *In the Matter of The Prescription of Revised Percentages of Depreciation pursuant to the Communications Act of 1934, as amended for: AT&T Alascom, Inc., Contel of California, Inc., GTE South, Incorporated, GET Southwest, Incorporated, New England Telephone Company, Southern New England Telephone Company, Southwestern Bell Telephone Company, U S WEST Communications, Inc.*, 11 FCC Rcd 20174 (1996); *Prescription of Revised Depreciation Rates Order*, 13 FCC Rcd 6221.

transferred Circuit Analog equipment, the amount of reserve transferred with it was less than it should have been. The insufficiency left more reserve in the Circuit Analog accounts than there should have been. Qwest discovered this error during a review of the excess reserves in Circuit Analog in May 2007 and recorded correcting entries in June 2007.

As of July 31, 2007, the percent over service value for Idaho Circuit Analog was a negative 2.7 percent, which means the excess reserve discrepancy has been fully eliminated.

Question:

Is Qwest considering reviewing its accounts for service value monthly instead of quarterly so as to minimize the recording of excess depreciation reserves on its regulatory books?

Response:

No. Such a change would only increase the workload already required to maintain two different sets of depreciation accounting records, one for financial accounting and reporting purposes and a second for regulatory accounting and reporting purposes. Instead, Qwest is seeking waiver of the Commission's depreciation prescription process. When granted, the waiver will allow Qwest to use, for regulatory accounting and reporting purposes, the depreciation accounting it uses for financial accounting purposes. Notably, a grant of the waiver will minimize the possibility of accruing excess depreciation reserves. This is true primarily for two reasons. First, Qwest does not accrue for cost of removal on its financial books. Consequently, it is impossible for Qwest to accrue depreciation for cost of removal on its financial books that is in excess of the cost of removal that is later incurred. Second, Qwest updates its financial accounting depreciation rates annually (and more frequently if needed) to reflect changes in investment levels, accumulated depreciation levels and life expectancies. Because each account's depreciation rates are adjusted frequently, Qwest can reduce an account's rates as the account begins to approach service value. This results in much less risk of depreciation reserves in excess of service value.

Question:

Why is it necessary for Qwest to file another depreciation rate revision in September of 2007?

Response:

As of January 1, 2005, the difference between Qwest's financial net book costs ("NBC") and regulatory NBC was negligible (\$41 thousand). However, during 2005, the difference between Qwest's financial and regulatory NBC grew so that its financial NBC exceeded its regulatory NBC by \$521 million. Had Qwest been granted a waiver of the

October 18, 2007

Page 8 of 10

Commission's depreciation prescription rules effective at the end of 2005, the result of satisfying the first enumerated condition -- to adjust the NBC on its regulatory books to the level currently reflected in its financial books -- would have been a net plant cost write-on of \$521 million.

If left unchanged, this difference would have continued to grow and, by the end of 2006, would have been \*\*\*(begin confidential) (end confidential)\*\*\*.

However, Qwest filed a revision of its regulated depreciation rates on December 28, 2006 that greatly reduced its regulated depreciation expense and reversed the growth of this difference. As a result of the 2006 depreciation rate revision, most (\$511 million) of the \$521 million difference was eliminated in 2006. The remaining \$10 million was eliminated in January of 2007.

However, if left unchanged, the effects of the 2006 depreciation rate revision would, in turn, have caused the difference between regulatory NBC and financial NBC to grow at a rapid rate after 2006. Qwest determined that -- in order to prevent the regulatory/financial NBC difference from growing excessively and creating the need for another large change in depreciation rates to bring regulatory NBC back in line with financial NBC -- a modest adjustment to its regulated depreciation rates starting at the beginning of 2007 would serve to keep the difference between regulatory NBC and financial NBC reasonably small. This revision would also serve to avoid a seesawing effect where large regulated depreciation rate changes are required from time to time.

Accordingly, on September 28, 2007 Qwest filed a report of a depreciation rate revision retroactive to January 1, 2007. The rate revision yields a modest increase in Qwest's regulated depreciation rates and expense. The following graph compares -- during a four year period from 2005 through 2008 -- Qwest's financial NBC and Qwest's regulatory NBC with and without the 2007 rate revision.<sup>19</sup>

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<sup>19</sup> The third and fourth quarters of 2007 and all four quarters of 2008 are estimates.

\*\*\* (Begin Confidential) \*\*\*

\*\*\* (End Confidential) \*\*\*

The graph shows that in 2005, financial NBC declined more slowly than regulatory NBC.<sup>20</sup> The graph also shows the substantial slowing of the decline in regulatory NBC as a result of the 2006 depreciation rate revision that greatly reduced regulatory depreciation expense. The graph shows that because of the 2006 rate revision, regulatory NBC and financial NBC were once again the same by early 2007. However, if Qwest had made no adjustment to depreciation rates in 2007, the graph shows the low regulatory depreciation rates put into effect in 2006 would have allowed regulatory NBC to climb well above financial NBC. Hence, Qwest made the 2007 rate revision as a "course correction" to keep the balances of regulatory NBC and financial NBC from drifting far apart.

The following graph shows -- quarter by quarter from 2005 through 2008 -- the amount of regulatory NBC that would have been written on (amounts greater than zero) or will be written off (amounts less than zero) upon execution of the depreciation prescription waiver with and without the 2007 depreciation rate revision.<sup>21</sup>

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<sup>20</sup> Financial NBC declined more slowly than regulatory NBC each year for more than 10 years prior to 2005.

<sup>21</sup> The third and fourth quarters of 2007 and all four quarters of 2008 are estimates.

\*\*\* (Begin Confidential) \*\*\*

\*\*\* (End Confidential) \*\*\*

The graph shows that the amount of regulatory NBC that would be written off -- upon execution of the depreciation prescription waiver in 2007 or 2008 -- remains relatively constant **with** the 2007 depreciation rate revision but increasingly large over time **without** it.

## ATTACHMENT A

Prior to its 2006 depreciation rate revision<sup>1</sup> Qwest last updated its depreciation rates in **eleven Qwest states** using the *Depreciation Simplification Order's* first option -- filing new (full) studies supporting projection life and salvage factors outside the Commission's basic factor ranges for many accounts, including Account 2411, Pole Lines. Following is a schedule setting forth the states for which Qwest filed full studies, the date the Commission released a public notice regarding the proposed rates or the company filed its full study (as applicable), a citation to the Memorandum Opinion and Order prescribing Qwest's depreciation rates and the applicable release date.

State	Carrier Filing Date or FCC Public Notice <sup>2</sup> Release Date	MO&O	Released
Iowa	August 11, 1995	FCC 96-22	January 26, 1996
Minnesota	August 11, 1995	FCC 96-22	January 26, 1996
Nebraska	August 11, 1995	FCC 96-22	January 26, 1996
N. Dakota	August 11, 1995	FCC 96-22	January 26, 1996
S. Dakota	August 11, 1995	FCC 96-22	January 26, 1996
Idaho	August 7, 1996	FCC 96-485	December 20, 1996
Montana	August 7, 1996	FCC 96-485	December 20, 1996
Oregon	August 7, 1996	FCC 96-485	December 20, 1996
New Mexico	April 24, 1997	FCC 98-11	January 30, 1998
Utah	April 24, 1997	FCC 98-11	January 30, 1998
Washington	August 7, 1996	FCC 96-485	December 20, 1996

In **Qwest's three other states** Qwest updated its depreciation rates -- including the depreciation rate for Account 2411, Pole Lines -- using the *Depreciation Simplification Order's* third option -- updating depreciation rate calculations based upon the most recently prescribed plant life and salvage factors. Following is a schedule setting forth the states for which Qwest filed depreciation rate revisions under the third option, the date the Commission released a public notice regarding the proposed rates, a citation to the *Memorandum Opinion and Order* establishing Qwest's new rates and the applicable release date.

<sup>1</sup> On December 28, 2006, Qwest filed with the Commission a report of changes in depreciation rates in all fourteen states in all accounts except Account 2411, Pole Lines, under the *Depreciation Simplification Order's* second option and in accordance with 47 C.F.R. § 43.43 -- selecting new life and salvage (basic) factors from within the ranges established under the Commission's streamlined depreciation procedures. Qwest reported no change in its depreciation rates for Account 2411, Pole Lines, in the December 28, 2006 report.

<sup>2</sup> See Public Notice, Comments Invited on Depreciation Rate Prescriptions Proposed for Domestic Telephone Carriers, rel. August 11, 1995; Public Notice, Comments Invited on Depreciation Rate Prescriptions Proposed for Domestic Telephone Carriers, 11 FCC Rod 9131 (1996); *Depreciation Simplification Order*, 12 FCC Rod 6221 (1998).

State	FCC Public Notice <sup>3</sup> Release Date	MO&O	Released
Arizona	August 18, 1995	FCC 96-22	January 26, 1996
Colorado	August 18, 1995	FCC 96-22	January 26, 1996
Wyoming	August 18, 1995	FCC 96-22	January 26, 1996

The life and salvage factors and depreciation rates Qwest uses for Pole Lines are the rates the Commission approved in prescription orders in 1996 and 1998 as described above.

Specifically, the Commission previously approved the use of average remaining life, future net salvage, remaining life rate, and projection life as follows.

State	MO&O FCC	FCC Order Appendix Page	Account 2411, Pole Lines			
			Projection Life Underlying ALR (years)	Average Remaining Life (years)	Future Net Salvage (%)	Remaining Life Rate (%)
AZ	96-22	28	25.0	10.7	-42	7.7
CO	96-22	29	23.0	12.0	-66	7.2
ID	96-485	22	18.5	10.3	-109	12.0
IA	96-22	31	18.0	7.1	-100	8.0
MN	96-22	32	18.0	6.4	-69	5.5
MT	96-485	23	19.0	7.3	-75	10.8
NE	96-22	34	18.0	7.6	-100	11.7
NM	98-11	8	23.0	9.0	-93	11.8
ND	96-22	35	18.0	5.5	-72	3.7
OR	96-485	24	28.0	12.1	-75	9.3
SD	96-22	37	18.0	6.8	-100	12.2
UT	98-11	9	25.0	9.6	-56	9.3
WA	96-485	25	28.0	13.0	-75	7.6
WY	96-22	39	24.0	11.4	-79	7.7

Copies of the parameter reports associated with these prescriptions that show the projection life and future net salvage value for each state can be found in **Attachment B** to this ex parte.

<sup>3</sup> See Public Notice, Comments Invited on Depreciation Rate Prescriptions Proposed for Domestic Telephone Carriers, 10 FCC Rcd 9989 (1995).

## ATTACHMENT B

11/15/96  
09:40 AM  
XREF: 03  
PRES: 1994, FE, 02  
PROP: 1995, FE, 02  
ANNUAL UPDATE PRESCRIBED

COMPANY: US WEST COMMUNICATIONS  
STATE: ARIZONA  
PAGE 1 OF 1

## PARAMETER REPORT

ANNUAL UPDATE PRESCRIBED

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			11	10				
2112 PASSENGER CARS	1983	7.0	11.0	10.0	2.9800000E+000	-9.0639546E-005	+1.8766576E-003	
2112 LIGHT TRUCKS	1983	8.5	11.0	10.0	1.8000000E+000	-1.3324866E-003	+1.5844764E-003	
2112 HEAVY TRUCKS	1983	10.0	11.0	10.0	1.4400000E+000	-1.5752453E-003	-1.6030275E-002	
2114 SPEC PURPOSE VEHICLES	0	15.0	0	0	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2115 GARAGE WORK EQUIP	0	15.0	-7	-4	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2116 OTHER WORK EQUIP	0	15.0	10	8	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2121 BUILDINGS			0	-10				
2121 LARGE BUILDINGS	1983	50.0	0.2	-10.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	30.0	0.2	-10.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	15.0	5	3	2.3000000E-001	-1.4576892E-001	-6.1429603E-002	
2123.1 OFFICE EQUIPMENT	1983	10.0	0	0	7.6000000E-001	-1.4239239E-001	-8.7592007E-002	
2123.2 COMPANY COMM EQUIP			0	-1				
2123.2 STAND ALONE	0	7.0	-0.5	-1.0	1.3685913E+000	-3.1717800E-002	+9.9439780E-003	
2123.2 PBX & KEY INTRASYSTEMS	0	7.0	-0.5	-1.0	7.4000000E-001	-3.6899813E-001	-1.0809370E-001	
2124 GEN PURPOSE CMPTR	1983	6.0	6	5	1.3100000E+000	-1.6576022E-002	-3.7974847E-004	
2211 ANALOG SW EQUIP	0	1996.5	7	2	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	16.0	3	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	-1	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	15.0	-2	-4	1.2800000E+000	-9.1020861E-003	+3.4861207E-004	
2232 CIRCUIT DDS	1983	8.0	9	4	1.2800000E+000	-1.1178141E-002	-9.3916154E-003	
2232 CIRCUIT DIGITAL	1983	11.0	3	2	1.1000000E+000	-1.6851015E-001	+1.2056543E-002	
2232 CIRCUIT ANALOG	1983	8.0	3	-4	9.5000000E-001	-2.3237743E+000	-1.1341000E-001	
2351 PUB TEL TERM EQUIP	0	7.0	23	5	1.2144679E+000	-1.2765361E-001	+6.8596935E-004	
2362 OTHER TERM EQUIP	0	6.0	9	2	1.1400000E+000	-8.4703406E-006	-1.0712233E-002	
2411 POLE LINES	1982	25.0	-40	-42	1.0900000E+000	-4.7489200E-004	-4.9116820E-003	
2421 AERIAL CABLE MET	1982	20.0	-11	-15	1.0400000E+000	-1.4965257E-001	+3.5253438E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-15	-15	1.0400000E+000	-1.4965257E-001	+3.5253438E-003	
2422 UNDGRD CABLE MET	1982	25.0	-9	-10	1.1000000E+000	-5.1414474E-003	-2.4885469E-004	
2422 UNDGRD CABLE NON MET	1982	25.0	-10	-10	1.1000000E+000	-5.1414474E-003	-2.4885469E-004	
2423 BURIED CABLE MET	1982	20.0	-2	-2	1.0900000E+000	-1.4924698E-002	+8.8401300E-004	
2423 BURIED CABLE NON MET	1982	25.0	-2	-2	1.0900000E+000	-1.4924698E-002	+8.8401300E-004	
2424 SUB CABLE MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2426 INTRA BLDG CA MET	1982	20.0	-4	-7	1.0400000E+000	-2.2676942E-001	+6.1441318E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-6	-6	1.0400000E+000	-2.2676942E-001	+6.1441318E-003	
2431 AERIAL WIRE	0	9.0	-27	-41	9.6975669E-001	-3.2648516E+000	-1.2382832E-001	
2441 CONDUIT SYSTEMS	1982	60.0	-7	-7	BELL CURVE GM	5.0		

09/06/95

01:44 PM

XREF: 03

PRES: 1994 FE 02

PROP: 1995 FE 02

ANNUAL UPDATE - PRESCRIBED

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS

STATE: COLORADO

PAGE: 1 OF 1

## PARAMETER REPORT

## PRESCRIBED

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			10	10				
2112 PASSENGER CARS	1983	7.0	10.4	10.0	1.5500000E+000	-1.0797762E-002	+1.3383103E-002	
2112 LIGHT TRUCKS	1983	8.0	10.4	10.0	1.2100000E+000	-1.5070887E-001	+4.2835271E-002	
2112 HEAVY TRUCKS	1983	10.0	10.4	10.0	1.3800000E+000	-8.5511320E-004	-7.2650093E-003	
2113 AIRCRAFT	1983	7.0	56	56	BELL CURVE GM	5.0		
2114 SPEC PURPOSE VEHICLES	0	14.5	2	2	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2115 GARAGE WORK EQUIP	0	14.5	-12	0	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2116 OTHER WORK EQUIP	0	14.5	5	2	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2121 BUILDINGS			-18	-10				
2121 LARGE BUILDINGS	1983	48.0	-17.9	-10.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	24.0	-17.9	-10.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	17.0	-3	1	1.0600000E+000	-9.0520632E-002	-1.8796264E-002	
2123.1 OFFICE EQUIPMENT	1983	10.0	1	1	9.8000000E-001	-6.3631597E+000	-2.0633524E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	9.0	-0.1	0.0	1.2853434E+000	-3.1717800E-002	+7.9552775E-003	
2123.2 PBX & KEY INTRASYSTEMS	0	6.0	-0.1	0.0	1.2800000E+000	-5.6275267E-003	-3.8724730E-003	
2124 GEN PURPOSE CMPTR	1983	6.5	7	5	2.5000000E-001	-1.5246412E-001	-6.7687882E-002	
2211 ANALOG SW EQUIP	0 1996.8		5	1	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	16.0	6	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	4	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	13.0	1	1	9.5000000E-001	-1.4248991E+000	-6.4036908E-002	
2232 CIRCUIT DDS	1983	9.0	5	3	1.2000000E+000	-1.0860711E-001	+2.4883718E-002	
2232 CIRCUIT DIGITAL	1983	11.0	4	4	1.1400000E+000	-7.9529490E-002	+8.2601357E-003	
2232 CIRCUIT ANALOG	1983	8.0	1	-2	1.0800000E+000	-2.5947461E-001	+1.5658464E-002	
2351 PUB TEL TERM EQUIP	0	7.0	34	5	1.1200000E+000	-1.1610582E-001	-1.2146155E-002	
2362 OTHER TERM EQUIP	0	8.0	-1	-4	4.8000000E-001	-5.6955974E-002	-3.9039441E-002	
2411 POLE LINES	1982	23.0	-58	-66	1.1000000E+000	-8.3685686E-005	-9.9193701E-003	
2421 AERIAL CABLE MET	1982	24.0	-41	-41	1.0300000E+000	-2.3988185E-001	+5.0261261E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-28	-30	1.0300000E+000	-2.3988185E-001	+5.0261261E-003	
2422 UNDRD CABLE MET	1982	25.0	-21	-23	1.0400000E+000	-2.0736272E-002	-8.4215426E-005	
2422 UNDRD CABLE NON MET	1982	25.0	-12	-12	1.0400000E+000	-2.0736272E-002	-8.4215426E-005	
2423 BURIED CABLE MET	1982	20.0	-3	-3	1.0600000E+000	-3.5608345E-002	+1.5273863E-003	
2423 BURIED CABLE NON MET	1982	25.0	-3	-3	1.0600000E+000	-3.5608345E-002	+1.5273863E-003	
2424 SUB CABLE MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2426 INTRA BLDG CA MET	1982	19.0	-4	-4	1.0600000E+000	-5.7260728E-003	-5.7688519E-004	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-4	-4	1.0600000E+000	-5.7260728E-003	-5.7688519E-004	
2431 AERIAL WIRE	0	7.0	-91	-153	9.5709910E-001	-3.2648520E+000	-1.7683060E-001	
2441 CONDUIT SYSTEMS	1982	58.0	-11	-10	BELL CURVE GM	5.0		

04/10/96

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XREF: 03

PRES: 1995,FE,02

PROP: 1996,FE,02

TWO WAY MEETING RESULTS

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS

STATE: IDAHO-TOTAL

PAGE 1 OF 1

## PARAMETER REPORT

## TWO WAY MEETING RESULTS

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			11	11				
2112 PASSENGER CARS	1983	7.5	10.6	11.0	9.7000000E-001	-1.6842850E+001	-4.6917544E-001	
2112 LIGHT TRUCKS	1983	8.0	10.6	11.0	1.3900000E+000	-1.7808009E-002	+1.0118079E-002	
2112 HEAVY TRUCKS	1983	10.0	10.6	11.0	1.4600000E+000	-8.2729742E-004	+5.4745023E-003	
2114 SPEC PURPOSE VEHICLES	0	15.0	0	0	1.0900000E+000	-4.1693200E-002	-1.6850750E-002	
2115 GARAGE WORK EQUIP	0	15.0	-15	0	1.0900000E+000	-4.1693200E-002	-1.6850750E-002	
2116 OTHER WORK EQUIP	0	15.0	3	0	1.0900000E+000	-4.1693200E-002	-1.6850750E-002	
2121 BUILDINGS			-6	-1				
2121 LARGE BUILDINGS	1983	50.0	-5.8	-1.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	34.0	-5.8	-1.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	17.5	1	0	7.2000000E-001	-1.7945496E+000	-2.0543386E-001	
2123.1 OFFICE EQUIPMENT	1983	10.0	1	0	9.8000000E-001	-4.7658795E+001	-9.6909164E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	8.0	-0.1	0.0	1.3685915E+000	-3.1717800E-002	+9.9439850E-003	
2123.2 PBX & KEY INTRASYSTEMS	0	6.0	-0.1	0.0	8.3000000E-001	-3.2839210E-001	-5.8667690E-002	
2124 GEN PURPOSE CMPT	1983	6.0	5	3	2.3100000E+000	-9.7105790E-004	-5.1358730E-003	
2211 ANALOG SW EQUIP	0	1997.4	5	0	CONSTANT RETIREMENT RATE 1.5			
2212 DIGITAL SW EQUIP	1983	15.5	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	5.0	0	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	15.0	-4	-5	6.6000000E-001	-3.2467269E-001	-4.8600222E-002	
2232 CIRCUIT DDS	1983	9.0	-2	-1	9.9000000E-001	-1.0944249E+002	-1.0923900E+000	
2232 CIRCUIT DIGITAL	1983	11.0	4	4	8.0000000E-001	-8.1742086E-002	-1.7606843E-002	
2232 CIRCUIT ANALOG	1983	8.0	0	-4	9.7000000E-001	-7.0295772E+000	-2.1341373E-001	
2351 PUB TEL TERM EQUIP	0	7.0	23	5	1.1200000E+000	-8.6564410E-002	-5.0754450E-003	
2362 OTHER TERM EQUIP	0	6.0	4	1	3.0000000E-001	-1.3001668E-001	-3.0287549E-002	
2411 POLE LINES	1982	18.5	-57	-109	1.1200000E+000	-3.0497260E-004	-1.8711040E-002	
2421 AERIAL CABLE MET	1982	20.0	-20	-25	9.9000000E-001	-5.1623128E+000	-5.2002605E-002	
2421 AERIAL CABLE NON MET	1982	25.0	-25	-25	9.9000000E-001	-5.1623128E+000	-5.2002605E-002	
2422 UNDGRO CABLE MET	1982	25.0	-18	-20	1.0500000E+000	-1.4553449E-003	-6.1834785E-004	
2422 UNDGRO CABLE NON MET	1982	25.0	-20	-20	1.0500000E+000	-1.4553449E-003	-6.1834785E-004	
2423 BURIED CABLE MET	1982	20.0	-4	-4	1.0300000E+000	-1.9349889E-001	+5.9579514E-003	
2423 BURIED CABLE NON MET	1982	25.0	-4	-4	1.0300000E+000	-1.9349889E-001	+5.9579514E-003	
2424 SUB CABLE MET	1982	25.0	1	0	1.0519094E+000	-5.2187960E-002	-4.2294040E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294040E-003	
2426 INTRA BLDG CA MET	1982	20.0	1	-1	1.0900000E+000	-2.5161521E-004	-1.6653701E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-1	-1	1.0900000E+000	-2.5161521E-004	-1.6653701E-003	
2431 AERIAL WIRE	0	7.5	-44	-123	9.6231020E-001	-3.2648520E+000	-1.5486140E-001	
2441 CONDUIT SYSTEMS	1982	60.0	-4	-4	BELL CURVE GM	5.0		

TWO WAY MEETING  
RESULTSMARCH 20, 1996  
PAGE 7

06/21/95

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XREF: 03

PRES: 1994, FE, 02

PROP: 1995, FE, 02

TWO WAY AGREEMENT - FCC

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS

STATE: IOWA

PAGE 1 OF 1

## PARAMETER REPORT

TWO WAY AGREEMENT - FCC

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			13	11				
2112 PASSENGER CARS	1983	5.5	12.6	11.0	1.3500000E+000	-3.6512760E-002	+1.7557350E-002	
2112 TRUCKS	1983	10.0	12.6	11.0	1.1000000E+000	-8.3069960E-001	+9.76080650E-002	
2114 SPEC PURPOSE VEHICLES	0	15.0	10	10	1.0042947E+000	-1.9485401E+002	+8.3635537E-001	
2115 GARAGE WORK EQUIP	0	15.0	-17	0	1.0042947E+000	-1.9485401E+002	+8.3635537E-001	
2116 OTHER WORK EQUIP	0	15.0	10	4	1.0042947E+000	-1.9485401E+002	+8.3635537E-001	
2121 BUILDINGS			2	7				
2121 LARGE BUILDINGS	1984	50.0	1.6	7.0	BELL CURVE GM	4.5		
2121 OTHER BUILDINGS	1984	24.0	1.6	7.0	BELL CURVE GM	3.5		
2122 FURNITURE	1983	17.0	4	0	1.1700000E+000	-8.4565271E-003	+1.3411365E-003	
2123.1 OFFICE EQUIPMENT	1983	10.0	2	0	8.1000000E-001	-9.0382900E-001	-1.8902100E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	8.0	-0.1	0.0	1.2235490E+000	-5.3177110E-002	+6.3437480E-003	
2123.2 PBX & KEY INTRASYSTMS	0	8.0	-0.1	0.0	BELL CURVE GM	3.0		
2124 GEN PURPOSE CMPTR	1983	6.0	14	5	6.8000000E-001	-2.4691570E-001	-9.1280620E-002	
2211 ANALOG SW EQUIP	0	1998.1	5	0	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	16.0	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	0	8.0	-2	0	1.5200000E+000	-3.9205270E-004	-4.9327135E-003	
2231 RADIO SYSTEMS	1983	12.0	-2	-2	1.0600000E+000	-2.4059300E-001	-7.2284840E-004	
2232 CIRCUIT DDS	1983	10.0	1	-1	4.9000000E-001	-1.6617350E-001	-4.8165490E-002	
2232 CIRCUIT DIGITAL	1983	11.0	-1	0	1.0100000E+000	-1.6384320E+001	+1.6093230E-001	
2232 CIRCUIT ANALOG	1983	8.0	1	-3	1.0100000E+000	-3.2572540E+001	+3.3099660E-001	
2351 PUB TEL TERM EQUIP	0	8.0	22	5	1.1300000E+000	-7.3912058E-002	-1.7808396E-002	
2362 OTHER TERM EQUIP	0	8.0	2	4	BELL CURVE GM	3.0		
2411 POLE LINES			-53	-100				
2411 POLE LINES	1982	18.0	-52.9	-100.0	1.0700000E+000	-1.4324250E-003	-5.0364860E-003	
2411 TOWERS	1982	18.0	-52.9	-100.0	1.0700000E+000	-1.4324250E-003	-5.0364860E-003	
2421 AERIAL CABLE MET	1982	18.0	-14	-24	9.9000000E-001	-3.8434920E+000	-4.2277310E-002	
2421 AERIAL CABLE NON MET	1982	25.0	-24	-24	9.9000000E-001	-3.8434920E+000	-4.2277310E-002	
2422 UNDRD CABLE MET	1982	25.0	-18	-23	1.0100000E+000	-1.5237350E+000	-1.5944010E-002	
2422 UNDRD CABLE NON MET	1982	25.0	-22	-23	1.0100000E+000	-1.5237350E+000	+1.5944010E-002	
2423 BURIED CABLE MET	1982	21.0	-10	-10	1.0400000E+000	-1.2493810E-001	+5.4233740E-003	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.0400000E+000	-1.2493810E-001	+5.4233740E-003	
2424 SUB CABLE MET	1982	25.0	-4	-5	1.3300000E+000	-7.8530160E-006	-1.8167447E-003	
2424 SUB CABLE NON MET	1982	25.0	-5	-5	1.3300000E+000	-7.8530160E-006	-1.8167447E-003	
2426 INTRA BLDG CA MET	1982	20.0	-20	-21	1.1000000E+000	-4.2158297E-003	-3.8765035E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-19	-21	1.1000000E+000	-4.2158297E-003	-3.8765035E-003	
2431 AERIAL WIRE	0	5.0	-26	-47	1.1100000E+000	-7.1497040E-004	-1.3725860E-002	
241 CONDUIT SYSTEMS	1982	55.0	-19	-18	BELL CURVE GM	5.0		

TWO WAY MEETING  
RESULTSMAY 17, 1995  
PAGE 7

# ATTACHMENT B

10/01/07  
08:45 AM  
XREF: 03  
PRES: 1994,FE,02  
PROP: 1995,FE,02  
TWO WAY AGREEMENT - FCC

COMPANY: QWEST CORPORATION  
STATE: MINNESOTA  
PAGE 1 OF 1

## PARAMETER REPORT

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			12	10				
2112 PASSENGER CARS	1984	7.0	11.9	10.0	1.17300000E+00	-6.7135340E-01	+1.6503510E-01	
2112 LIGHT TRUCKS	1984	10.0	11.9	10.0	8.0000000E-01	-8.0580060E-01	-1.0516950E-01	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.0046258E+00	-1.9485401E+02	+9.0069039E-01	
2115 GARAGE WORK EQUIP	0	14.0	-37	0	1.0046258E+00	-1.9485401E+02	+9.0069039E-01	
2116 OTHER WORK EQUIP	0	16.0	8	8	1.0046258E+00	-1.9485400E+02	+9.0069040E-01	
2121 BUILDINGS			-4	6				
2121 LARGE BUILDINGS	1984	50.0	-4.3	6.0	BELL CURVE GM	4.5		
2121 OTHER BUILDINGS	1984	25.0	-4.3	6.0	BELL CURVE GM	3.5		
2122 FURNITURE	1984	16.0	-58	1	9.3000000E-01	-8.2751700E+00	-5.4024740E-01	
2123.1 OFFICE EQUIPMENT	1984	15.0	1	0	1.0300000E+00	-1.8682230E+01	+5.1397580E-01	
2123.2 COMPANY COMM EQUIP			-2	-2				
2123.2 STAND ALONE	0	8.0	-1.7	-2.0	1.0500000E+00	-5.3177110E-02	+1.5340960E-03	
2123.2 PBX & KEY INTRASYSTEMS	0	8.0	-1.7	-2.0	BELL CURVE GM	3.0		
2124 GEN PURPOSE CMPTR	1984	6.0	13	5	9.7000000E-01	-1.4353850E+01	-4.7606250E-01	
2211 ANALOG SW EQUIP	0	1996.6	5	0	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1984	16.0	5	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1984	8.0	-2	0	1.0600000E+00	-3.8711407E-01	+2.1270537E-02	
2231 RADIO SYSTEMS	1984	11.0	-2	-3	2.7900000E+00	-3.3857210E-08	-1.0132550E-02	
2232 CIRCUIT DDS	1984	10.0	6	0	1.0300000E+00	-2.3152570E+01	+6.7989020E-01	
2232 CIRCUIT DIGITAL	1984	11.0	1	0	9.4500000E-01	-8.6630970E-01	-5.1907180E-02	
2232 CIRCUIT ANALOG	1984	6.0	5	0	9.2000000E-01	-1.8702330E+00	-1.2340650E-01	
2351 PUB TEL TERM EQUIP	0	6.0	35	5	1.1511684E+00	-1.0194535E-01	-1.4865406E-02	
2362 OTHER TERM EQUIP	0	7.0	6	7	BELL CURVE GM	3.0		
2411 POLE LINES			-47	-69				
2411 POLE LINES	1982	18.0	-46.7	-69.0	1.0900000E+00	-3.3738259E-04	-5.4377559E-03	
2411 TOWERS	1982	18.0	-46.7	-69.0	1.0900000E+00	-3.3738259E-04	-5.4377559E-03	
2421 AERIAL CABLE MET	1982	18.0	-16	-24	1.1600000E+00	-6.5522399E-06	-1.2928024E-02	
2421 AERIAL CABLE NON MET	1982	25.0	-23	-24	1.1600000E+00	-6.5522408E-06	-1.2928024E-02	
2422 UNDRD CABLE MET	1982	25.0	-5	-7	1.0300000E+00	-1.1417478E-01	+1.7776288E-03	
2422 UNDRD CABLE NON MET	1982	25.0	-7	-7	1.0300000E+00	-1.1417478E-01	+1.7776288E-03	
2423 BURIED CABLE MET	1982	22.0	-10	-10	1.0100000E+00	-4.6135470E+00	+4.7181000E-02	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.0100000E+00	-4.6135470E+00	+4.7181000E-02	
2424 SUB CABLE MET	1982	22.0	-1	-1	1.3300000E+00	-7.8530160E-06	-1.8167450E-03	
2424 SUB CABLE NON MET	1982	25.0	-1	-1	1.3300000E+00	-7.8530160E-06	-1.8167450E-03	
2426 INTRA BLDG CA MET	1982	20.0	-11	-14	1.0300000E+00	-6.0146970E-02	-1.0126280E-03	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-14	-14	1.0300000E+00	-6.0146970E-02	-1.0126280E-03	
2431 AERIAL WIRE	0	5.0	-54	-72	1.1100000E+00	-7.1497040E-04	-1.3725656E-02	
2441 CONDUIT SYSTEMS	1982	55.0	-19	-18	BELL CURVE GM	5.0		

04/09/96

05:35 AM

XREF: 03

PRES: 1995,FE,02

PROP: 1996,FE,02

TWO WAY MEETING RESULTS

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS

STATE: MONTANA

PAGE 1 OF 1

## PARAMETER REPORT

## TWO WAY MEETING RESULTS

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			13	14				
2112 PASSENGER CARS	1983	7.0	13.3	14.0	2.6200000E+000	-1.0347407E-004	+4.4987950E-003	
2112 LIGHT TRUCKS	1983	8.5	13.3	14.0	1.8500000E+000	-8.3262122E-004	+9.2750068E-004	
2112 HEAVY TRUCKS	1983	11.0	13.3	14.0	5.0100000E+000	-1.8727464E-010	-1.1304556E-002	
2114 SPEC PURPOSE VEHICLES	0	16.0	3	4	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2115 GARAGE WORK EQUIP	0	12.0	-24	0	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2116 OTHER WORK EQUIP	0	16.0	4	1	1.0707877E+000	-4.1693200E-002	-1.4042788E-002	
2121 BUILDINGS			-13	-10				
2121 LARGE BUILDINGS	1983	45.0	-13.4	-10.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	25.0	-13.4	-10.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	17.0	3	0	5.9000000E-001	-4.8010987E-001	-1.4098060E-001	
2123.1 OFFICE EQUIPMENT	1983	10.0	0	0	1.0600000E+000	-4.6438500E-001	-1.8281529E-001	
2123.2 COMPANY COMM EQUIP			4	0				
2123.2 STAND ALONE	0	6.0	4.3	0.0	1.3975220E+000	-3.1717850E-002	+1.0606915E-002	
2123.2 PBX & KEY INTRASYSTEMS	0	6.0	4.3	0.0	9.2000000E-001	+5.1902670E-002	-3.0322070E-002	
2124 GEN PURPOSE CMPT	1983	6.0	1	0	1.8800000E+000	-3.4498676E-007	-2.4307615E-002	
2211 ANALOG SW EQUIP	0	1996.4	-2	0	CONSTANT RETIREMENT RATE 1.5			
2212 DIGITAL SW EQUIP	1983	15.0	3	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	0	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	14.0	0	0	9.0000000E-001	-1.4233118E+000	-1.4338474E-001	
2232 CIRCUIT DDS	1983	8.0	4	4	9.0000000E-001	-9.4880281E-001	-9.0824246E-002	
2232 CIRCUIT DIGITAL	1983	11.0	2	2	9.9000000E-001	-1.9908864E+001	-2.0485054E-001	
2232 CIRCUIT ANALOG	1983	8.0	2	0	1.2100000E+000	-3.1204381E-002	-5.7905903E-003	
2351 PUB TEL TERM EQUIP	0	7.0	16	5	1.0900000E+000	-1.5379716E-001	-6.7275164E-003	
2362 OTHER TERM EQUIP	0	6.0	0	0	9.5000000E-001	+9.6489305E-001	-8.7643418E-003	
2411 POLE LINES	1982	19.0	-54	-75	1.0900000E+000	-6.3818038E-005	-6.3947952E-003	
2421 AERIAL CABLE MET	1982	20.0	-38	-56	1.0200000E+000	-4.6530557E-002	-4.6662197E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-55	-56	1.0200000E+000	-4.6530557E-002	-4.6662197E-003	
2422 UNDRD CABLE MET	1982	25.0	-27	-30	1.0500000E+000	-4.6702920E-002	+2.1541710E-003	
2422 UNDRD CABLE NON MET	1982	25.0	-28	-30	1.0500000E+000	-4.6702920E-002	+2.1541710E-003	
2423 BURIED CABLE MET	1982	20.0	-4	-5	9.9000000E-001	-4.6369371E+000	-4.6145031E-002	
2423 BURIED CABLE NON MET	1982	25.0	-5	-5	9.9000000E-001	-4.6369371E+000	-4.6145031E-002	
2424 SUB CABLE MET	1982	25.0	0	0	1.0519095E+000	-5.2187960E-002	-4.2293658E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519095E+000	-5.2187960E-002	-4.2293658E-003	
2426 INTRA BLDG CA MET	1982	20.0	-5	-9	9.2000000E-001	-3.8075946E-002	-5.0988077E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-9	-9	9.2000000E-001	-3.8075946E-002	-5.0988077E-003	
2431 AERIAL WIRE	0	7.0	-52	-31	9.4045254E-001	-3.2648516E+000	-2.4759108E-001	
2441 CONDUIT SYSTEMS	1982	60.0	-10	-10	BELL CURVE GM	5.0		

TWO WAY MEETING  
RESULTSMARCH 20, 1996  
PAGE 7

06/07/95  
12:35 AM  
XREF: 03  
PRES: 1992,FE,02  
PROP: 1995,FE,02  
TWO WAY AGREEMENT - FCC

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS  
STATE: NEBRASKA  
PAGE 1 OF 1

### PARAMETER REPORT

#### TWO WAY AGREEMENT - FCC

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			9	9				
2112 PASSENGER CARS	1984	7.0	9.2	9.0	1.4400000E+000	-1.8255500E-002	+2.0176040E-002	
2112 TRUCKS	1984	11.0	9.2	9.0	1.7100000E+000	-2.2425490E-003	+3.6201370E-003	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.0037569E+000	-1.9485401E+002	+7.3181094E-001	
2115 GARAGE WORK EQUIP	0	14.0	-28	0	1.0037569E+000	-1.9485401E+002	+7.3181094E-001	
2116 OTHER WORK EQUIP	0	14.0	14	7	1.0037569E+000	-1.9485401E+002	+7.3181094E-001	
2121 BUILDINGS			-1	3				
2121 LARGE BUILDINGS	1984	53.0	-0.7	3.0	BELL CURVE GM	4.5		
2121 OTHER BUILDINGS	1984	22.0	-0.7	3.0	BELL CURVE GM	3.5		
2122 FURNITURE	1984	17.0	-6	0	1.0500000E+000	-2.6110022E-001	+1.2874927E-002	
2123.1 OFFICE EQUIPMENT	1984	15.0	0	0	7.0000000E-001	-6.9085670E-001	-1.9938470E-001	
2123.2 COMPANY COMM EQUIP			-3	-3				
2123.2 STAND ALONE	0	8.0	-2.5	-3.0	1.0500000E+000	-5.3177110E-002	+1.5340960E-003	
2123.2 PBX & KEY INTRASYSTEMS	0	8.0	-2.5	-3.0	BELL CURVE GM	3.0		
2124 GEN PURPOSE CMPTR	1984	5.5	6	0	1.0900000E+000	-2.0374396E+000	+1.5679181E-001	
2211 ANALOG SW EQUIP	0	1998.0	1	-2	CONSTANT RETIREMENT RATE	2.0		
2212 DIGITAL SW EQUIP	1984	16.0	3	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	0	8.0	0	0	1.0500000E+000	-7.6504390E-001	+3.4564340E-002	
2231 RADIO SYSTEMS	1984	12.0	-5	-5	9.6000000E-001	-2.1908960E+000	-9.9208850E-002	
2232 CIRCUIT DDS	1984	10.0	0	-1	8.1000000E-001	-1.8062980E-001	-4.0047210E-002	
2232 CIRCUIT DIGITAL	1984	11.0	0	0	1.0200000E+000	-4.1548390E+000	+8.3432940E-002	
2232 CIRCUIT ANALOG	1984	8.0	2	-2	1.0300000E+000	-4.2902040E+000	+1.3032060E-001	
2351 PUB TEL TERM EQUIP	0	8.0	42	5	1.1736863E+000	-1.1852961E-001	+4.8328232E-003	
2362 OTHER TERM EQUIP	0	8.0	-4	-5	BELL CURVE GM	3.0		
2411 POLE LINES			-61	-100				
2411 POLE LINES	1982	18.0	-61.4	-100.0	1.1100000E+000	-7.1497040E-004	-1.3725860E-002	
2411 TOWERS	1982	18.0	-61.4	-100.0	1.1300000E+000	-3.0870540E-002	+2.4890050E-003	
2421 AERIAL CABLE MET	1982	18.0	-11	-20	1.0500000E+000	-7.1804570E-002	+2.3090200E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-20	-20	1.0500000E+000	-7.1804568E-002	+2.3090195E-003	
2422 UNDGRD CABLE MET	1982	25.0	-24	-28	1.0100000E+000	-6.2188170E-001	+5.9177720E-003	
2422 UNDGRD CABLE NON MET	1982	25.0	-27	-28	1.0100000E+000	-6.2188170E-001	+5.9177720E-003	
2423 BURIED CABLE MET	1982	21.0	-15	-15	1.0599999E+000	-2.4768578E-002	+1.2900251E-003	
2423 BURIED CABLE NON MET	1982	25.0	-15	-15	1.0599999E+000	-2.4768578E-002	+1.2900251E-003	
2424 SUB CABLE MET	1982	20.0	-1	-1	1.3300000E+000	-7.8530160E-006	-1.8167450E-003	
2424 SUB CABLE NON MET	1982	25.0	-1	-1	1.3300000E+000	-7.8530160E-006	-1.8167450E-003	
2426 INTRA BLDG CA MET	1982	20.0	-19	-20	1.0800000E+000	-9.6829511E-003	-1.0131967E-004	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-20	-20	1.0800000E+000	-9.6829511E-003	-1.0131967E-004	
2431 AERIAL WIRE	0	5.0	-45	-34	1.1100000E+000	-7.1497040E-004	-1.3725856E-002	
2441 CONDUIT SYSTEMS	1982	55.0	-19	-18	BELL CURVE GM	5.0		

TWO WAY MEETING  
RESULTS

MAY 17, 1995  
PAGE 7

02/03/97  
05:59 AM  
XREF: 03  
PRES: 1994, FE, 02  
ROP: 1997, FE, 02  
MO-WAY RESULTS - MR

# ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS  
STATE: NEW MEXICO  
PAGE 1 OF 1

## PARAMETER REPORT

## PRESCRIBED PARAMETERS

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					C	G	S	
2112 MOTOR VEHICLES			14	15				
2112 PASSENGER CARS	1983	6.0	13.9	15.0	1.6700000E+000	-7.5384125E-003	+1.1058007E-002	
2112 LIGHT TRUCKS	1983	7.5	13.9	15.0	1.3100000E+000	-4.2156692E-002	+2.4447739E-002	
2112 HEAVY TRUCKS	1983	10.0	13.9	15.0	9.0000000E-001	-1.2770256E+000	-7.8515701E-002	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.0919180E+000	-4.1693200E-002	-1.8055010E-002	
2115 GARAGE WORK EQUIP	0	14.0	-12	0	1.0919180E+000	-4.1693200E-002	-1.8055010E-002	
2116 OTHER WORK EQUIP	0	14.0	2	2	1.0919180E+000	-4.1693200E-002	-1.8055010E-002	
2121 BUILDINGS			-4	-6				
2121 LARGE BUILDINGS	1983	43.0	-3.8	-6.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	28.0	-3.8	-6.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	18.0	0	0	2.6000000E-001	-5.5861439E-001	-1.2888993E-001	
2123.1 OFFICE EQUIPMENT	1983	10.0	1	1	7.8000000E-001	-6.9567047E-001	-1.4906830E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	6.0	-0.1	0.0	1.5194920E+000	-3.1717830E-002	-1.3258630E-002	
2123.2 PBX & KEY INTRASYSTMS	0	6.0	-0.1	0.0	5.2600000E+000	-2.1249422E-005	+4.5090417E-003	
2124 GEN PURPOSE CMPTR	1983	6.0	2	2	6.8000000E-001	-2.5099247E-001	-1.6637929E-001	
2211 ANALOG SW EQUIP	0	1997.8	5	-3	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	15.0	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	0	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	11.0	1	2	1.1200000E+000	-2.0196429E-002	-7.9710244E-003	
2232 CIRCUIT DDS	1983	7.0	0	-1	1.0400000E+000	-8.8589539E-001	+3.6297046E-002	
2232 CIRCUIT DIGITAL	1983	11.0	0	0	9.2000000E-001	-1.9048936E+000	-1.2216760E-001	
2232 CIRCUIT ANALOG	1983	8.0	-4	-5	1.2400000E+000	-5.9653595E-003	-1.2168178E-002	
2351 PUB TEL TERM EQUIP	0	7.0	21	5	1.1700000E+000	-6.8441731E-002	-1.9209628E-002	
362 OTHER TERM EQUIP	0	6.0	-2	-4	6.0000000E-001	-4.5873774E-001	-8.1688335E-002	
411 POLE LINES	1982	23.0	-78	-93	1.1000000E+000	-1.6900488E-003	-5.6927668E-003	
2421 AERIAL CABLE MET	1982	20.0	-63	-75	1.1000000E+000	-4.8473662E-003	-7.0083630E-004	
2421 AERIAL CABLE NON MET	1982	25.0	-74	-75	1.1000000E+000	-4.8473662E-003	-7.0083630E-004	
2422 UNDRD CABLE MET	1982	25.0	-29	-32	1.0800000E+000	-1.9721993E-003	-1.6516069E-003	
2422 UNDRD CABLE NON MET	1982	25.0	-32	-32	1.0800000E+000	-1.9721993E-003	-1.6516069E-003	
2423 BURIED CABLE MET	1982	20.0	-10	-10	1.1300000E+000	-7.9042423E-004	-7.7931121E-004	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.1300000E+000	-7.9042423E-004	-7.7931121E-004	
2424 SUB CABLE MET	1982	25.0	0	0	1.1698074E+000	-2.2619000E-003	-2.7599291E-005	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.1698074E+000	-2.2619000E-003	-2.7599291E-005	
2426 INTRA BLDG CA MET	1982	20.0	-5	-5	1.1300000E+000	-7.4069173E-006	-2.5952650E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-5	-5	1.1300000E+000	-7.4069173E-006	-2.5952650E-003	
2431 AERIAL WIRE	0	8.5	-48	-65	9.8397045E-001	-3.2648520E+000	-6.5168290E-002	
2441 CONDUIT SYSTEMS	1982	60.0	-8	-7	BELL CURVE GM	5.0		

# ATTACHMENT B

10/01/07  
08:52 AM  
XREF: 03  
PRES: 1992,FE,02  
PROP: 1995,FE,02  
TWC WAY AGREEMENT - FCC

COMPANY: QWEST CORPORATION  
STATE: NORTH DAKOTA  
PAGE 1 OF 1

## PARAMETER REPORT

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			16	14				
2112 PASSENGER CARS	1984	7.0	16.2	14.0	3.0700000E+00	-1.4144030E-04	+6.0797810E-04	
2112 LIGHT TRUCKS	1984	10.0	16.2	14.0	7.1000000E-01	-5.4427220E-01	-8.8668830E-02	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	10	1.0040078E+00	-1.9485401E+02	+7.8059834E-01	
2115 GARAGE WORK EQUIP	0	14.0	-70	0	1.0040078E+00	-1.9485401E+02	+7.8059834E-01	
2116 OTHER WORK EQUIP	0	14.0	17	10	1.0040078E+00	-1.9485401E+02	+7.8059834E-01	
2121 BUILDINGS			7	10				
2121 LARGE BUILDINGS	1984	51.0	6.7	10.0	BELL CURVE GM	4.5		
2121 OTHER BUILDINGS	1984	23.0	6.7	10.0	BELL CURVE GM	3.5		
2122 FURNITURE	1984	15.0	0	0	9.2000000E-01	+1.0190927E+00	-6.9642642E-02	
2123.1 OFFICE EQUIPMENT	1984	13.0	0	0	1.0900000E+00	-9.3604510E-01	+2.7222540E-02	
2123.2 COMPANY COMM EQUIP			4	-1				
2123.2 STAND ALONE	0	8.0	3.9	-1.0	1.0500000E+00	-5.3177109E-02	+1.5340955E-03	
2123.2 FBX & KEY INTRASYSTEMS	0	8.0	3.9	-1.0	BELL CURVE GM	3.0		
2124 GEN PURPOSE CMPTR	1984	6.0	7	5	9.8000000E-01	+2.1224199E+00	-2.2454215E-02	
2211 ANALOG SW EQUIP	0	1997.3	1	0	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1984	16.0	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1984	8.0	-1	0	1.1400000E+00	-7.8823261E-03	-1.3530337E-03	
2231 RADIO SYSTEMS	1984	11.0	-5	-5	1.2100000E+00	-7.4137730E-02	+1.6478430E-02	
2232 CIRCUIT DDS	1984	10.0	-2	-2	7.1000000E-01	-3.3084840E-01	-7.6768110E-02	
2232 CIRCUIT DIGITAL	1984	11.5	0	0	8.4000000E-01	-1.4713240E-01	-2.4107387E-02	
2232 CIRCUIT ANALOG	1984	8.0	2	-3	1.0200000E+00	-1.1515080E+01	+2.2213800E-01	
2351 PUB TEL TERM EQUIP	0	8.0	16	5	1.1812173E+00	-1.0661554E-01	+8.2471330E-03	
2362 OTHER TERM EQUIP	0	8.0	5	-3	BELL CURVE GM	3.0		
2411 POLE LINES			-28	-72				
2411 POLE LINES	1982	18.0	-27.7	-72.0	1.1300000E+00	-3.0870541E-02	+2.4890046E-03	
2411 TOWERS	1982	18.0	-27.7	-72.0	1.1300000E+00	-3.0870541E-02	+2.4890046E-03	
2421 AERIAL CABLE MET	1982	18.0	-26	-40	1.0100000E+00	-2.4293210E+00	+2.2876980E-02	
2423 AERIAL CABLE NON MET	1982	25.0	-40	-40	1.0100000E+00	-2.4293210E+00	+2.2876980E-02	
2422 UNDRD CABLE MET	1982	25.0	-15	-17	1.0300000E+00	-1.1417478E-02	+1.7776288E-03	
2422 UNDRD CABLE NON MET	1982	25.0	-17	-17	1.0500000E+00	-3.2036541E-02	-1.4560943E-03	
2423 BURIED CABLE MET	1982	21.0	-10	-10	1.0400000E+00	-1.2869420E-01	+4.8959690E-03	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.0400000E+00	-1.2869420E-01	+4.8959690E-03	
2424 SUB CABLE MET	1982	25.0	-1	0	1.3300000E+00	-7.6520160E-06	-1.8167447E-03	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.3300000E+00	-7.6520160E-06	-1.8167447E-03	
2426 INTRA BLDG CA MET	1982	20.0	-12	-14	1.1400000E+00	-5.0822330E-03	-7.1508460E-03	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-14	-14	1.1400000E+00	-5.0822330E-03	-7.1508460E-03	
2431 AERIAL WIRE	0	5.0	-103	-100	1.1100000E+00	-7.1497040E-04	-1.3725860E-02	
2441 CONDUIT SYSTEMS	1982	55.0	-18	-18	BELL CURVE GM	5.0		

# ATTACHMENT B

10/01/07  
08:54 AM  
XREF: 03  
PRES: 1992,FE,02  
PROP: 1995,FE,02  
TWC WAY AGREEMENT - FCC

COMPANY: QWEST CORPORATION  
STATE: SOUTH DAKOTA  
PAGE 1 OF 1

## PARAMETER REPORT

CATEGORY	FIRST ELG	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
	YEAR	AYFR	SALV.	SALV.	C	G	S	
2112 MOTOR VEHICLES			18	15				
2112 PASSENGER CARS	1984	7.0	17.9	15.0	1.4200000E+00	-3.1086920E-02	+2.6129840E-02	
2112 LIGHT TRUCKS	1984	8.0	17.9	15.0	8.4000000E-01	-1.2407060E+00	-1.4422800E-01	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	10	1.0054685E+00	-1.9485401E+02	+1.0643232E+00	
2115 GARAGE WORK EQUIP	0	14.0	-1	0	1.0054685E+00	-1.9485401E+02	+1.0643232E+00	
2116 OTHER WORK EQUIP	0	14.0	14	8	1.0054685E+00	-1.9485401E+02	+1.0643232E+00	
2121 BUILDINGS			3	10				
2121 LARGE BUILDINGS	1984	38.0	2.9	10.0	BELL CURVE GM	4.5		
2121 OTHER BUILDINGS	1984	30.0	2.9	10.0	BELL CURVE GM	4.5		
2122 FURNITURE	1984	15.0	3	1	5.9000000E-01	-1.4974370E+00	-6.9732900E-01	
2123.1 OFFICE EQUIPMENT	1984	10.0	0	0	9.7000000E-01	-4.5153804E+00	-1.3716975E+00	
2123.2 COMPANY COMM EQUIP			9	0				
2123.2 STAND ALONE	0	8.0	8.5	0.0	1.2235455E+00	-5.3177109E-02	+6.3436613E-03	
2123.2 PBX & KEY INTRASYSTEMS	0	8.0	8.5	0.0	BELL CURVE GM	3.0		
2124 GEN PURPOSE CMPTR	1984	6.0	6	5	1.2900000E-00	-1.4054786E-01	+3.6113305E-02	
2211 ANALOG SW EQUIP	0	1997.7	0	0	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1984	16.0	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	0	8.0	0	0	9.6000000E-01	-3.4343020E+01	-1.2918540E+00	
2231 RADIO SYSTEMS	1984	11.6	-1	-3	8.4000000E-01	-2.7705050E-01	-2.2645080E-02	
2232 CIRCUIT DDS	1984	10.0	0	0	2.5300000E+00	-9.6911400E-04	+1.3268730E-03	
2232 CIRCUIT DIGITAL	1984	11.5	0	0	1.1000000E+00	-4.5945870E-02	-1.1805210E-04	
2232 CIRCUIT ANALOG	1984	8.0	-1	-3	1.0400000E+00	-1.7088760E+00	+6.0780250E-02	
2351 PUB TEL TERM EQUIP	0	8.0	23	5	1.2103082E+00	-6.6952790E-02	+1.7081157E-03	
2362 OTHER TERM EQUIP	0	8.0	-3	-5	BELL CURVE GM	3.0		
2411 POLE LINES			-44	-100				
2411 POLE LINES	1982	18.0	-44.1	-100.0	1.2070446E+00	-3.0870541E-02	+3.8322467E-03	
2411 TOWERS	1982	18.0	-44.1	-100.0	1.2070446E+00	-3.0670541E-02	+3.8322467E-03	
2421 AERIAL CABLE MET	1982	18.0	-24	-30	1.0300000E+00	-2.9021600E-01	+3.6021760E-03	
2421 AERIAL CABLE NON MET	1982	25.0	-24	-30	1.0300000E+00	-2.9021600E-01	+3.6021760E-03	
2422 UNDRD CABLE MET	1982	25.0	-16	-18	1.0500000E+00	-1.4334210E-01	+3.7407416E-03	
2422 UNDRD CABLE NON MET	1982	25.0	-16	-18	1.0500000E+00	-1.4334210E-01	+3.7407416E-03	
2423 BURIED CABLE MET	1982	21.0	-9	-10	1.0400000E+00	-1.7843700E-01	+7.6451320E-03	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.0400000E+00	-1.7843700E-01	+7.6451320E-03	
2424 SUB CABLE MET	1982	25.0	0	0	1.4458771E+00	-7.8530164E-06	-2.3489222E-03	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.4458771E+00	-7.6530164E-06	-2.3489222E-03	
2426 INTRA BLDG CA MET	1982	20.0	-6	-6	1.0900000E+00	-3.0440260E-03	-2.5266888E-03	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-8	-6	1.0900000E+00	-3.0440260E-03	-2.5266888E-03	
2431 AERIAL WIRE	0	5.0	-29	-37	1.1100000E+00	-7.1457040E-04	-1.3725856E-02	
2441 CONDUIT SYSTEMS	1982	55.0	-10	-10	BELL CURVE GM	5.0		

04/09/96  
11:18 AM  
XREF: 03  
PRES: 1995,FE,02  
PROP: 1996,FE,02  
TWO WAY MEETING RESULTS

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS  
STATE: OREGON  
PAGE 1 OF 1

### PARAMETER REPORT

### TWO WAY MEETING RESULTS

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			13	13				
2112 PASSENGER CARS	1983	6.5	13.2	13.0	3.5800000E+000	-1.0783738E-005	-2.4710939E-003	
2112 LIGHT TRUCKS	1983	11.0	13.2	13.0	1.3800000E+000	-2.0999257E-002	+1.6329092E-002	
2112 HEAVY TRUCKS	1983	11.5	13.2	13.0	1.9000000E+000	-4.0748492E-005	-7.1201287E-003	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.1311728E+000	-2.3673072E-002	-4.7949703E-003	
2115 GARAGE WORK EQUIP	0	14.0	-14	0	1.1311728E+000	-2.3673072E-002	-4.7949703E-003	
2116 OTHER WORK EQUIP	0	14.0	6	5	1.1311728E+000	-2.3673072E-002	-4.7949703E-003	
2121 BUILDINGS			-4	1				
2121 LARGE BUILDINGS	1983	46.0	-4.3	1.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	28.0	-4.3	1.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	16.0	2	0	8.4000000E-001	-2.5258682E+000	-3.9541348E-001	
2123.1 OFFICE EQUIPMENT	1983	15.0	5	0	4.6000000E-001	-1.0095092E+000	-1.9982535E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	9.9	-0.1	0.0	1.1740946E+000	-1.2340378E-003	+1.4019831E-003	
2123.2 PBX & KEY INTRASYSTMS	0	7.8	-0.1	0.0	1.1740946E+000	-1.2340378E-003	+1.4019831E-003	
2124 GEN PURPOSE CMPTR	1983	5.5	1	0	9.9000000E-001	-5.6866310E+001	-6.1750334E-001	
2211 ANALOG SW EQUIP	0	1997.2	5	0	CONSTANT RETIREMENT RATE	3.0		
2212 DIGITAL SW EQUIP	1983	15.0	3	2	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	12.0	0	0	1.7400000E+000	-1.0683489E-003	-7.3110098E-003	
2231 RADIO SYSTEMS	1983	15.0	3	3	8.6000000E-001	-4.4353213E-001	-6.2168932E-002	
2232 CIRCUIT DDS	1983	10.0	4	0	1.4400000E+000	-9.5437303E-002	+4.8534492E-002	
2232 CIRCUIT DIGITAL	1983	11.0	1	0	8.3000000E-001	-3.4796876E-001	-5.7557473E-002	
2232 CIRCUIT ANALOG	1983	8.0	3	0	9.8000000E-001	-1.2162528E+001	-2.4103930E-001	
2351 PUB TEL TERM EQUIP	0	10.0	15	6	1.1200000E+000	-1.0818595E-001	-1.2479726E-002	
2362 OTHER TERM EQUIP	0	8.0	-5	0	2.9000000E-001	-3.7750271E-001	-5.1493267E-002	
2411 POLE LINES	1982	28.0	-49	-75	1.0700000E+000	-4.4733068E-003	-4.1840585E-003	
2421 AERIAL CABLE MET	1982	20.0	-8	-9	1.0100000E+000	-2.5699775E+000	+2.1423753E-002	
2421 AERIAL CABLE NON MET	1982	25.0	-9	-9	1.0100000E+000	-2.5699775E+000	+2.1423753E-002	
2422 UNDRD CABLE MET	1982	25.0	-5	-6	1.0300000E+000	-1.5683900E-001	+4.1268500E-003	
2422 UNDRD CABLE NON MET	1982	25.0	-6	-6	1.0300000E+000	-1.5683899E-001	+4.1268503E-003	
2423 BURIED CABLE MET	1982	20.0	-9	-9	1.4600000E+000	-6.5172508E-008	-3.1962769E-003	
2423 BURIED CABLE NON MET	1982	25.0	-2	-2	1.4600000E+000	-6.5172508E-008	-3.1962769E-003	
2424 SUB CABLE MET	1982	20.0	1	0	1.0504674E+000	-1.4416220E-001	-1.9194290E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0504674E+000	-1.4416224E-001	-1.9194288E-003	
2426 INTRA BLDG CA MET	1982	20.0	-14	-18	1.0700000E+000	-1.8062180E-002	-2.8780040E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-14	-18	1.0700000E+000	-1.8062180E-002	-2.8780040E-003	
2431 AERIAL WIRE	0	11.2	-25	-34	1.1406244E+000	-1.2616813E-001	-3.4334900E-003	
2441 CONDUIT SYSTEMS	1982	55.0	-6	-4	BELL CURVE GM	5.0		

### TWO WAY MEETING RESULTS

MARCH 20, 1996  
PAGE 7

01/31/97  
11:58 AM  
XREF: 03  
PRES: 1995, FE, 02  
PROP: 1997, FE, 02  
TWO-WAY RESULTS - MR

# ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS  
STATE: UTAH  
PAGE 1 OF 1

## PARAMETER REPORT

## PRESCRIBED PARAMETERS

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			12	12				
2112 PASSENGER CARS	1983	6.5	11.8	12.0	1.5400000E+000	-1.0886748E-002	+1.6979770E-002	
2112 LIGHT TRUCKS	1983	9.0	11.8	12.0	1.6400000E+000	-1.9285761E-003	+3.7635063E-003	
2112 HEAVY TRUCKS	1983	10.5	11.8	12.0	1.3700000E+000	-3.8210069E-004	-9.2386744E-003	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2115 GARAGE WORK EQUIP	0	14.0	-12	0	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2116 OTHER WORK EQUIP	0	14.0	4	2	1.0799785E+000	-4.1693200E-002	-1.5797580E-002	
2121 BUILDINGS			-6	0				
2121 LARGE BUILDINGS	1983	49.0	-6.0	0.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	30.0	-6.0	0.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	15.0	2	0	9.3000000E-001	-5.0725533E-001	-4.2955244E-002	
2123.1 OFFICE EQUIPMENT	1983	10.0	2	1	5.2600000E+000	-4.3816586E-005	-1.0409981E-002	
2123.2 COMPANY COMM EQUIP			2	0				
2123.2 STAND ALONE	0	6.0	2.0	0.0	1.5194914E+000	-3.1717850E-002	+1.3258640E-002	
2123.2 PBX & KEY INTRASYSTEMS	0	6.0	2.0	0.0	1.0200000E+000	-2.7094988E+001	+5.3328289E-001	
2124 GEN PURPOSE CMPTR	1983	6.0	5	3	7.4000000E-001	-4.8859932E-001	-1.3683013E-001	
2211 ANALOG SW EQUIP	0	1998.3	2	-3	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	14.5	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	-1	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	15.0	3	4	1.2300000E+000	-1.0209091E-002	-4.3116563E-004	
2232 CIRCUIT DDS	1983	7.0	0	0	4.7200000E+000	-8.6511109E-007	-5.8124902E-003	
2232 CIRCUIT DIGITAL	1983	10.5	0	0	1.0800000E+000	-1.5419292E-001	+6.2473682E-003	
2232 CIRCUIT ANALOG	1983	7.0	-2	-2	1.3200000E+000	-2.5404948E-003	-1.2417218E-002	
2351 PUB TEL TERM EQUIP	0	7.0	22	5	1.1200000E+000	-1.6346610E-001	-3.1445470E-003	
2362 OTHER TERM EQUIP	0	7.0	7	3	3.8000000E-001	-6.8404190E-002	-7.1465470E-002	
2411 POLE LINES	1982	25.0	-43	-56	1.1600000E+000	-1.2066478E-006	-5.4988278E-003	
2421 AERIAL CABLE MET	1982	20.0	-29	-39	1.0300000E+000	-1.4427641E-001	+2.8736814E-004	
2421 AERIAL CABLE NON MET	1982	25.0	-39	-39	1.0300000E+000	-1.4427641E-001	+2.8736814E-004	
2422 UNDRD CABLE MET	1982	25.0	-15	-21	1.0300000E+000	-1.8827736E-001	+4.4430261E-003	
2422 UNDRD CABLE NON MET	1982	25.0	-21	-21	1.0300000E+000	-1.8827736E-001	+4.4430261E-003	
2423 BURIED CABLE MET	1982	20.0	-10	-10	1.0300000E+000	-2.0137086E-001	+6.4516481E-003	
2423 BURIED CABLE NON MET	1982	25.0	-10	-10	1.0300000E+000	-2.0137086E-001	+6.4516481E-003	
2424 SUB CABLE MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2426 INTRA BLDG CA MET	1982	19.0	1	-3	1.0400000E+000	-5.8225095E-002	+2.3342765E-004	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-2	-3	1.0400000E+000	-5.8225095E-002	+2.3342765E-004	
2431 AERIAL WIRE	0	8.5	4	-57	9.6229631E-001	-3.2648516E+000	-1.5488112E-001	
2441 CONDUIT SYSTEMS	1982	60.0	-7	-7	BELL CURVE GM	5.0		

04/10/96

06:26 AM

XREF: 03

PRES: 1993,FE,02

PROP: 1996,FE,02

TWO WAY MEETING RESULTS

## ATTACHMENT B

COMPANY: US WEST COMMUNICATIONS

STATE: WASHINGTON

PAGE 1 OF 1

## PARAMETER REPORT

## TWO WAY MEETING RESULTS

CATEGORY	FIRST	P.L.	AVG.	FUTURE	CURVE SHAPE PARAMETERS			COMMENTS
	ELG YEAR	OR AYFR	NET SALV.	NET SALV.	c	G	S	
2112 MOTOR VEHICLES			19	16				
2112 PASSENGER CARS	1983	7.3	18.8	16.0	1.3500000E+000	-2.5484737E-002	+2.3059258E-002	
2112 LIGHT TRUCKS	1983	9.6	18.8	16.0	2.0000000E+000	-8.4239289E-004	+3.1910809E-003	
2112 HEAVY TRUCKS	1983	13.5	18.8	16.0	1.1500000E+000	-1.8988846E-001	+3.7567528E-002	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.1311736E+000	-2.3673072E-002	-4.7949997E-003	
2115 GARAGE WORK EQUIP	0	14.0	-29	0	1.1311736E+000	-2.3673072E-002	-4.7949997E-003	
2116 OTHER WORK EQUIP	0	14.0	19	9	1.1311736E+000	-2.3673072E-002	-4.7949997E-003	
2121 BUILDINGS			-1	4				
2121 LARGE BUILDINGS	1983	51.0	-0.9	4.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	33.0	-0.9	4.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	20.0	1	0	1.0800000E+000	-3.1213589E+000	+1.9093661E-001	
2123.1 OFFICE EQUIPMENT	1983	15.0	0	0	1.0500000E+000	-8.4502573E+000	+4.1484849E-001	
2123.2 COMPANY COMM EQUIP			0	0				
2123.2 STAND ALONE	0	9.9	0.1	0.0	1.1740946E+000	-1.2340378E-002	+1.4019831E-003	
2123.2 PBX & KEY INTRASYSTMS	0	9.5	0.1	0.0	1.1200000E+000	-1.0818595E-001	-1.2479726E-002	
2124 GEN PURPOSE CMPTR	1983	5.8	10	5	1.0200000E+000	-6.3295156E+001	+1.2589522E+000	
2211 ANALOG SW EQUIP	0	1997.6	5	0	CONSTANT RETIREMENT RATE	1.5		
2212 DIGITAL SW EQUIP	1983	14.5	0	0	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	12.0	9	0	2.6000000E-001	-5.6509751E-001	-1.3621603E-001	
2231 RADIO SYSTEMS	1983	15.0	0	-3	4.9000000E-001	-3.0153917E-001	-3.7126780E-002	
2232 CIRCUIT DDS	1983	11.0	-5	-4	9.5000000E-001	-1.7890917E+000	-8.4960287E-002	
2232 CIRCUIT DIGITAL	1983	11.0	1	1	1.0700000E+000	-5.3455401E-002	+1.6258256E-003	
2232 CIRCUIT ANALOG	1983	8.0	-2	-2	1.1400000E+000	-2.2633484E-002	+2.8620446E-003	
2351 PUB TEL TERM EQUIP	0	10.0	24	5	1.1200000E+000	-1.0818595E-001	-1.2479726E-002	
2362 OTHER TERM EQUIP	0	9.0	6	0	9.8000000E-001	-2.1880501E+001	-4.1624134E-001	
2411 POLE LINES	1982	28.0	-63	-75	1.0700000E+000	-4.8290386E-003	-7.3908263E-003	
2421 AERIAL CABLE MET	1982	20.0	-21	-26	1.0300000E+000	-2.5551342E-001	+4.3248059E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-24	-26	1.0300000E+000	-2.5551342E-001	+4.3248059E-003	
2422 UNDRD CABLE MET	1982	25.0	-21	-22	1.0500000E+000	-2.7458695E-002	+7.2131323E-004	
2422 UNDRD CABLE NON MET	1982	25.0	-20	-22	1.0500000E+000	-2.7458695E-002	+7.2131323E-004	
2423 BURIED CABLE MET	1982	20.0	-6	-7	1.0300000E+000	-2.7887044E-001	+7.8340228E-003	
2423 BURIED CABLE NON MET	1982	25.0	-6	-7	1.0300000E+000	-2.7887044E-001	+7.8340228E-003	
2424 SUB CABLE MET	1982	22.0	4	0	1.0300000E+000	-2.3653515E+000	+9.2792973E-002	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0300000E+000	-2.3653515E+000	+9.2792973E-002	
2426 INTRA BLDG CA MET	1982	20.0	-18	-20	1.0400000E+000	-1.4827428E-001	+1.5032428E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-19	-20	1.0400000E+000	-1.4827428E-001	+1.5032428E-003	
2431 AERIAL WIRE	0	8.7	-59	-124	1.1887618E+000	-8.6464638E-002	-6.3423946E-003	
2441 CONDUIT SYSTEMS	1982	55.0	-14	-10	4.0000000E-001	-1.4865130E-001	-2.8618483E-002	

TWO WAY MEETING  
RESULTSMARCH 20, 1996  
PAGE 7

06/07/96

12:37 AM

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PROP: 1995,FE,02

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COMPANY: US WEST COMMUNICATIONS

STATE: WYOMING

PAGE 1 OF 1

## PARAMETER REPORT

ANNUAL UPDATE PRESCRIBED

CATEGORY	FIRST ELG YEAR	P.L. OR AYFR	AVG. NET SALV.	FUTURE NET SALV.	CURVE SHAPE PARAMETERS			COMMENTS
					c	G	S	
2112 MOTOR VEHICLES			8	8				
2112 PASSENGER CARS	1983	6.0	8.1	8.0	2.0200000E+000	-3.3006487E-003	+1.6640511E-002	
2112 LIGHT TRUCKS	1983	7.0	8.1	8.0	1.2700000E+000	-9.4209496E-002	+3.6778549E-002	
2112 HEAVY TRUCKS	1983	9.5	8.1	8.0	1.5200000E+000	-3.1007042E-003	-4.3202969E-002	
2114 SPEC PURPOSE VEHICLES	0	14.0	0	0	1.0799834E+000	-4.1693200E-002	-1.5798506E-002	
2115 GARAGE WORK EQUIP	0	14.0	-28	0	1.0799834E+000	-4.1693200E-002	-1.5798506E-002	
2116 OTHER WORK EQUIP	0	14.0	4	1	1.0799834E+000	-4.1693200E-002	-1.5798506E-002	
2121 BUILDINGS			-11	-9				
2121 LARGE BUILDINGS	1983	45.0	-10.6	-9.0	BELL CURVE GM	3.0		
2121 OTHER BUILDINGS	1983	28.0	-10.6	-9.0	BELL CURVE GM	2.5		
2122 FURNITURE	1983	15.0	-1	0	1.0400000E+000	-2.7568992E-001	+7.7598611E-003	
2123.1 OFFICE EQUIPMENT	1983	10.0	1	0	1.0900000E+000	-5.5283148E-001	+2.6882798E-003	
2123.2 COMPANY COMM EQUIP			12	-5				
2123.2 STAND ALONE	0	6.0	11.6	-5.0	1.4713691E+000	-3.1717800E-002	+1.2238748E-002	
2123.2 PBX & KEY INTRASYSTMS	0	6.0	11.6	-5.0	1.3600000E+000	-3.3113359E-002	+1.0922264E-002	
2124 GEN PURPOSE CMPTR	1983	6.0	5	4	6.5000000E-001	-1.1347777E-001	-4.4243872E-002	
2211 ANALOG SW EQUIP	0	1995.0	6	3	CONSTANT RETIREMENT RATE 1.5			
2212 DIGITAL SW EQUIP	1983	16.0	2	3	BELL CURVE GM	2.5		
2220 OPERATOR SYSTEMS	1983	8.0	0	0	BELL CURVE GM	2.0		
2231 RADIO SYSTEMS	1983	14.0	-5	-5	1.0100000E+000	-3.6782880E+001	+3.6740029E-001	
2232 CIRCUIT DDS	1983	10.0	0	0	2.6700000E+000	-5.1755317E-005	-1.0165139E-001	
2232 CIRCUIT DIGITAL	1983	11.0	2	2	1.2300000E+000	-2.8939804E-004	-1.4828275E-002	
2232 CIRCUIT ANALOG	1983	8.0	0	-3	9.7000000E-001	-3.2969667E+000	-1.0367801E-001	
2351 PUB TEL TERM EQUIP	0	7.0	17	5	1.1300000E+000	-6.0996298E-002	+2.4155137E-003	
2362 OTHER TERM EQUIP	0	5.0	1	3	1.7000000E-001	-3.7143845E-002	-3.5380538E-002	
2411 POLE LINES	1982	24.0	-59	-79	1.0700000E+000	-8.5443940E-002	+3.2629562E-003	
2421 AERIAL CABLE MET	1982	24.0	-28	-41	1.2200000E+000	-4.9261752E-005	-5.1610243E-003	
2421 AERIAL CABLE NON MET	1982	25.0	-23	-24	1.2200000E+000	-4.9261752E-005	-5.1610243E-003	
2422 UNDOGRD CABLE MET	1982	25.0	-17	-30	1.0500000E+000	-1.3017278E-002	-6.5644293E-004	
2422 UNDOGRD CABLE NON MET	1982	25.0	-14	-14	1.0500000E+000	-1.3017278E-002	-6.5644293E-004	
2423 BURIED CABLE MET	1982	20.0	-4	-4	1.0500000E+000	-6.6845921E-002	+3.2341556E-003	
2423 BURIED CABLE NON MET	1982	25.0	-4	-4	1.0500000E+000	-6.6845921E-002	+3.2341556E-003	
2424 SUB CABLE MET	1982	25.0	-1	0	1.0500000E+000	-4.9488540E-002	+2.0202150E-003	
2424 SUB CABLE NON MET	1982	25.0	0	0	1.0519094E+000	-5.2187960E-002	-4.2294038E-003	
2426 INTRA BLDG CA MET	1982	19.0	-4	-5	1.0300000E+000	-2.0961085E-001	+5.8423249E-003	
2426 INTRA BLDG CABLE NON MET	1982	25.0	-5	-5	1.0300000E+000	-2.0961085E-001	+5.8423249E-003	
2431 AERIAL WIRE	0	6.0	-33	-55	9.4930570E-001	-3.2648516E+000	-2.0977445E-001	
2441 CONDUIT SYSTEMS	1982	60.0	-7	-7	BELL CURVE GM	5.0		